

EXHIBIT B

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

BARRY R. BEKKEDAM,

Defendant.

CIVIL ACTION

NO. 2:14-cv-02488-NIQA

JURY TRIAL DEMANDED


PLAINTIFF'S INITIAL DISCLOSURES

Pursuant to Federal Rule of Civil Procedure 26(a), and the Court's Order dated July 9, 2014, plaintiff Securities and Exchange Commission (the "Commission"), by and through its undersigned counsel, hereby discloses to defendant Barry R. Bekkedam the initial disclosures required under Federal Rule of Civil Procedure 26(a)(1). The Commission makes these disclosures based upon the Commission's current view of the matter, based on the current state of discovery. The Commission reserves the right to supplement or to amend any or all of these disclosures at any time or from time to time.

- A. Set forth in Exhibit A, attached hereto, is the information required to be disclosed under Federal Rule of Civil Procedure 26(a)(1)(A)(i).
- B. Set forth in Exhibit B, attached hereto, is the information required to be disclosed under Federal Rule of Civil Procedure 26(a)(1)(A)(ii).
- C. The Commission is not seeking damages. The Commission is requesting that defendant Bekkedam pay disgorgement of his ill-gotten gains, together with prejudgment interest. The Commission also is requesting that defendant Bekkedam pay civil penalties pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)], Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)], and Section 209(e) of the Advisers Act [15 U.S.C. § 80b-9]. The Commission also seeks other relief in the complaint in this action.

- D. The Commission is not aware of any insurance agreement under which an insurance business may be liable to satisfy all or part of a possible judgment in this action or to indemnify or reimburse for payments made to satisfy the judgment.

Dated: July 23, 2014


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EXHIBIT A

The Commission anticipates that the following individuals are likely to have discoverable information that the Commission may use to support its claims in this action. The Commission reserves the right to supplement or to amend this disclosure at any time or from time to time.

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48. Investors in the Banyon Income Fund, LP, including those individuals set forth in the Excel spreadsheet bearing Bates numbers Bllmr00000012-014.¹

¹ The last known contact information for certain of these individuals is as follows: William and Claire A. Annechini, Jr., 205 Clothier Road, Phoenixville, PA 19460; Marc H. Smith, c/o Richard A. Levan, Esq. and Susan M. Kennedy, Esq., Wiggin and Dana LLP, Two Liberty Place, 50 S. 16th Street, Suite 2925, Philadelphia, PA 19102, Telephone: (215) 988-8310; Cynthia A. and Thomas R. McClure, Judith E. Fellheimer, Esq., Fellheimer & Eichen LLP, 2 Liberty Place, 50 South 16th Street, Suite 3401, Philadelphia, PA 19102, Telephone: (215) 253-6633; and Steven J. and Laura F. Paley, c/o Maxine K. Streeter, Esq., 633 South Federal Highway, Eighth Floor, Fort Lauderdale, FL 33301, Telephone: (954) 462-5500.

EXHIBIT B

The following is a description by category of documents, electronically stored information, and/or tangible things in the possession, custody, or control of the Commission that is required to be disclosed pursuant to Federal Rule of Civil Procedure 26(a)(1)(A)(ii). Such documents, electronically stored information, and/or tangible things are located at the Commission's Philadelphia Regional Office, One Penn Center, 1617 JFK Blvd., Ste. 520, Philadelphia, PA 19103, the Commission's Miami Regional Office, 801 Brickell Avenue, Ste. 1800, Miami, FL 33131, and/or the Commission's Headquarters, 100 F Street, NE, Washington, DC 20549. The Commission reserves the right to supplement or to amend this disclosure at any time or from time to time.

1. Transcripts of testimony taken before officers of the Commission during its investigation of this matter.
2. Transcripts of testimony taken before officers of the Commission during its investigation of the matter In the Matter of Rothstein, Rosenfeldt and Adler, P.A.
3. Transcripts of testimony taken during the Commission's litigation of the case captioned SEC v. Levin, et al., Case No. 12-cv-21917-UU (S.D. Fl.).
4. Documents, electronically stored information, and/or tangible things provided to the Commission by defendant Barry R. Bekkedam.
5. Documents, electronically stored information, and/or tangible things provided to the Commission by persons or entities other than defendant Barry R. Bekkedam, which includes, but is not limited to:
 - a. Anchin, Block
 - b. Ballamor Capital Management
 - c. Banyon Income Fund
 - d. Berenfeld Spritzer Schecter & Sheer
 - e. Charles Schwab
 - f. Family Endowment Partners
 - g. Federal Bureau of Investigations
 - h. Federal Reserve Bank of New York
 - i. Federal Deposit Insurance Corporation
 - j. Internal Revenue Service
 - k. Kaufman, Coren & Ress
 - l. Douglas Kloppenburg
 - m. George G. Levin
 - n. Thomas McClure
 - o. Hillary Musser
 - p. Omni View Capital
 - q. Onyx Options Consultants Corp
 - r. Frank Preve
 - s. NOVA Bank

- t. Razorback Funding
- u. Stevens & Lee
- v. Michael Szafranski
- w. TD Bank
- x. UBS
- y. White Oak Global Advisors

CERTIFICATE OF SERVICE

I hereby certify, this twenty-third day of July, 2014, that I served a true and correct copy of the foregoing by first-class mail, postage prepaid, upon the following:

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